

slave—no community, however small, having the spirit of freemen, ever yet had a master. The most illustrious of those States, which having given to the world examples of human freedom, have occupied Territories, not larger than some of the Districts of South Carolina; while the largest masses of population, that were ever united under a common government, have been the abject, spiritless and degraded slaves of despotic rulers. We sincerely hope, therefore, that no portion of the states of this Confederacy, will permit themselves to be deluded into any measures of rashness, by the vain imagination, that South Carolina will vindicate her rights and liberties, with a less inflexible and unflinching resolution, with a population of some half a million, than she would do with a population of twenty millions.

It does not belong to Freemen to count the costs, and calculate the hazards of vindicating their rights and defending their liberties; and even if we should stand alone in the worst possible emergency of this great controversy, without the co operation or encouragement of a single State of the confederacy, we will march forward with an unflinching step, until we have accomplished the object of this great enterprise.

Having now presented, for the consideration of the Federal Government and our confederate States, the fixed and final determination of this State in relation to the protecting system, it remains for us to submit a plan of taxation in which we would be willing to acquiesce, in a spirit of liberal concession, provided we are met in due time and in a becoming spirit by the States interested in the protection of manufactures.

We believe that upon every just and equitable principle of taxation, the whole list of protected articles should be imported free of all duty, and that the revenue derived from import duties, should be raised exclusively from the unprotected articles, or that whenever a duty is imposed upon protected articles imported, an excise duty of the same rate should be imposed upon all similar articles manufactured in the United States. This would be as near an approach to perfect equality as could possibly be made, in a system of indirect taxation. No substantial reason can be given for subjecting manufactures obtained from abroad in exchange for the productions of South Carolina to the smallest duty, even for revenue, which would not show that similar manufactures made in the United States, should be subject to the very same rate of duty. The former, not